GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- To notify special procedure to be followed by a registered person engaged in manufacturing of certain goods – Orders – Issued

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.383 **Dated:07.08.2023.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.30/2023-Central Tax, dated.31-07-2023 issued by the Government of India Ministry of Finance Department of Revenue.
3. From the CCST, Letter Ref. No. Computer No.2165027, File No.REV03-12039(31)/85/2023 - COMM, dated.03.08.2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:07.08.2023.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:—

1. Details of Packing Machines

(1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I**, within 30 days of issuance of this notification, electronically on the common portal,—

FORM SRM-I

Serial No.	Make and Model No. of the Machine (including the name of manufacturer)	Date of Purchase of the Machine	Address of place of business where installed	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**
								<<Capacity certificate from Chartered Engineer>>	

(2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the

issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I** on the common portal, within fifteen days of grant of such registration.

(3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in **FORM SRM-IIA.**

(4) Upon furnishing of such details in **FORM SRM-I** or **FORM SRM-IIA**, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.

(5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within fifteen days of filing said declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within thirty days of issuance of this notification.

FORM SRM-IA

Serial No.	Name of Govt. Department/ any other agency or organization	Type of Declaration/ Submission	Details of Declaration/Submission
(1)	(2)	(3)	(4)
		<<copy of declaration to be uploaded on the portal>>	

FORM SRM-IIA

[Details of installation of additional machine(s)]

Serial No.	Make and Model No. of the Machine (including the name of manufacturer)	Date of Purchase of the Machine	Date of installation of the Machine	Address of place of business where installed	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									<<Capacity certificate from Chartered Engineer>	

									>	

(6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in **FORM SRM-IIB.**

FORM SRM-IIB
[Details of removal of the existing machine(s)]

SerialNo.	Unique ID of the machine	Make and Model No. of the Machine <<auto-populated>>	Date of Purchase of the Machine <<auto-populated>>	Address of place of business from where the machine is removed. <<auto-populated>>	No. of Tracks <<auto-populated>>	Packing Capacity of each track <<auto-populated>>	Total packing capacity of machine <<auto-populated>>	Date of Removal	Reasons for removal/disposal of the machine.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
									<<Sold to third party>> <<Scrap>>

2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule

(1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in **FORM SRM-IIIA** in each place of business.

(2) Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in **FORM SRM-IIIB** in each place of business.

FORM SRM-IIIA

Inputs Register

	HSN of the Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value in Rs)	Qty Consumed (in units)	Closing Balance (in units)	Waste generated in respect of the said input (qty) (in units)
Day1	**(1)**	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
	HSN1								
	HSN2								
	HSN3								
	⋮								
	HSNn								
Day 2									
Day 3									
.....									
Last Day of Month									

Day 1	**Electricity Reading**	
	Electricity meter reading	**Generator set meter reading**

	Initial Meter Reading	Final Meter Reading	Consumption (kwH)	Initial Meter Reading	Final Meter Reading	Consumption (kwH)
	(1)	(2)	(3)	(4)	(5)	(6)
Day 2						
.....						
Last Day of Month						

FORM SRM-IIIB

Production Register

Day 1		***Brand B1***										***Brand B2***	***Brand Bn***
		Machine M1(Mention Unique ID of the machine)							***M 2***	***M n***	***Total of all machines***		
		Total no. of Pouch P1 packed	*Unit Value Of Pouch P1*	*Total Value Of Pouches P1 Packed(V1) (in Rs)*	*Total no. of Pouch ...Pn packed*	*Value Of Pouch ...Pn*	*Total Value Of Pouches Pn Packed (Vn) (in Rs)*	*Total No. of pouches Packed by Machine M1 (P1+P2+..Pn)*	*Total value of Pouches packed By machine M1 (in Rs) (V1+V2 +..Vn)*	*...*	*---*	*Total Production value of Brand B1 by all machines (Rs)*	.....	.....
	Shift 1 00:00 to 00.00 hrs												
	Shift 2 00:00												

	to 00.00 hrs													
	Shift 3 00:00 to 00.00 hrs													
	Total for Day 1													
Day 2														
....Dayn of the month														
	Total for the Month													

3. Special Monthly Statement

(1) The said registered person shall submit a special statement for each month in **FORM SRM-IV** on the common portal, on or before the tenth day of the month succeeding such month.

FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

PART-A

	HSN of the Input	***Description of the Input***	***Unit quantity***	***Opening Balance (in units)***	***Quantity procured (in units)***	***Quantity procured (value in Rs)***	***Qty Consumed (in units)***	***Closing Balance (in units)***	***Waste generated qty (in units)***
Total for Month	**(1)**	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
	HSN1								
	HSN2								
	HSN3								
	……								

	HSNn								

	Electricity Reading					
	Electricity meter reading			**DG set meter reading**		
Total for the Month	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**

Statement of production of goods

PART-B

	Brand B1											***Brand B2***	***Brand Bn***
	Machine M1								***M2***	***Mn***	***Total of all machines***		
	Total no. of Pouch P1 packed	*MRP Value Of Pouch P1*	*Total Value Of Pouches P1 Packed (V1) (in Rs)*	*Total no. of Pouch Pn packed*	*Value Of Pouch Pn*	*Total Value Of Pouches Pn Packed (Vn) (in Rs)*	*Total No. of pouches Packed by Machine M1 (P1+P2 +..Pn)*	*Total value of Pouches packed By machine M1 (in Rs) (V1+V2 +..Vn)*	...	---	*Total Production value of Brand B1 by all machines (Rs)*	.....	.....
Total for the Month													

Schedule

S.No	Chapter / Heading / Sub-heading /Tariffitem	DescriptionofGoods
(1)	(2)	(3)
1.	2106 90 20	Pan-masala
2.	2401	Unmanufactured tobacco(without lime tube) – bearing a brand name
3.	2401	Unmanufactured tobacco (with lime tube) – bearing a Brand name
4.	2401 30 00	Tobacco refuse,bearing a brand name
5.	2403 11 10	'Hookah'or' gudaku' tobacco bearing a brand name
6.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8.	2403 19 10	Smoking mixtures for pipes and cigarettes
9.	2403 19 90	Other smoking tobacco bearing a brand name
10.	2403 19 90	Other smoking tobacco not bearing a brand name
11.	2403 91 00	"Homogenised"or"reconstituted" tobacco, bearing a brand name
12	2403 99 10	Chewing tobacco (without lime tube)
13.	2403 99 10	Chewing tobacco (with lime tube)
14.	2403 99 10	Filter khaini
15.	2403 99 20	Preparations containing chewing tobacco
16.	2403 99 30	Jardas cented tobacco
17.	2403 99 40	Snuff
18.	2403 99 50	Preparations containing snuff
19.	2403 99 60	Tobacco extracts and essence bearing a brand name
20.	2403 99 60	Tobacco extracts and essence not bearing a brand Name
21.	2403 99 70	Cut tobacco
22.	2403 99 90	Pan masala containing tobacco 'Gutkha'
23.	2403 99 90	All goods,other than panmasala containing tobacco 'gutkha',bearing a brand name
24.	2403 99 90	All goods,other than panmasala containing tobacco 'gutkha',not bearing a brand name

Explanation:-

(1) In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of theFirst Schedule shall, so far as may be, apply to the interpretation of this notification.

(3) For the purposes of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a

connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER